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IN THE CLAIMS:

1. (original) A magnetic encoder mounted on a bearing unit comprising a reinforcing ring and a multi-pole magnet for detecting the rotation speed thereof, wherein:

the multi-pole magnet is attached to the outside surface of the reinforcing ring, and a peelable protective cover is attached to the surface of the multi-pole magnet.

- 2. (original) The magnetic encoder according to claim 1, wherein: the protective cover is provided with a handle.
- 3. (currently amended) The magnetic encoder according to claim 1 or 2, wherein:

the magnetic cover is made of magnetic rubber.

4. (original) A magnetic encoder mounted on a bearing unit comprising a reinforcing ring and a multi-pole magnet for detecting the rotation speed thereof, wherein:

the multi-pole magnet is attached to the outside surface of the reinforcing ring, and a film-shaped protective cover is attached to the surface of the multi-pole magnet.

- 5. (original) The magnetic encoder according to claim 4, wherein: the protective cover is colored.
- 6. (original) A bearing unit with an attached magnetic encoder mounted on the bearing unit comprising a reinforcing ring and a multi-pole magnet for detecting the rotation speed thereof, wherein:

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the multi-pole magnet is attached to the outside surface of the reinforcing ring, and a peelable protective cover is attached to the surface thereof; and wherein:

the protective cover is adapted to be removed from the surface of the multi-pole magnet after the magnetic encoder has been mounted on the bearing unit.

7. (original) The bearing unit with an attached magnetic encoder according to claim 6, wherein:

the magnetic cover is made of magnetic rubber.

8. (original) The bearing unit with an attached magnetic encoder according to claim 6, wherein:

the protective cover is provided with a handle.

9. (original) The bearing unit with an attached magnetic encoder according to claim 7, wherein:

the protective cover is provided with a handle.

10. (original) A bearing unit with an attached magnetic encoder mounted on the bearing unit comprising a reinforcing ring and a multi-pole magnet for detecting the rotation speed thereof, wherein:

the multi-pole magnet I s attached to the outside surface of the reinforcing ring, and a film-shaped protective cover is attached to the surface thereof; and wherein:

the protective cover is adapted to be removed from the surface of the multi-pole magnet after the magnetic encoder has been mounted on the bearing unit.

11. (currently amended) The bearing unit with an attached magnetic encoder according to any of claims 6 to 9, wherein:

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the magnetic encoder is combined with a seal member having seal lips, and is mounted on the bearing unit.

12. (original) The bearing unit with an attached magnetic encoder according to claim 10, wherein:

the magnetic encoder is combined with a seal member having seal lips, and mounted on the bearing unit.

- 13. (new) The magnetic encoder according to claim 2, wherein: the magnetic cover is made of magnetic rubber.
- 14. (new) The bearing unit with an attached magnetic encoder according to claim 7, wherein:

the magnetic encoder is combined with a seal member having seal lips, and is mounted on the bearing unit.

15. (new) The bearing unit with an attached magnetic encoder according to claim 8, wherein:

the magnetic encoder is combined with a seal member having seal lips, and is mounted on the bearing unit.

16. (new) The bearing unit with an attached magnetic encoder according to claim 9, wherein:

the magnetic encoder is combined with a seal member having seal lips, and is mounted on the bearing unit.